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January 27, 2003

To the County Commissioners and Department Directors:

I am pleased to present to you the County's Quarterly Revenue Report for the period ending December 31, 2002, the first quarter of Fiscal Year 2003.

The budget for each revenue source, and the accompanying analysis, provide an estimate of the anticipated revenue to the County at a point in time. This report is intended to update the readers on significant changes during the three-month period. In some cases, estimates may vary from the prior quarter due to revised information from State or Federal sources. In other cases, the variances may occur due to a change in the economy or a variety of other reasons.

This Report consists of three sections:

<u>SECTION</u>	<u>PAGE</u>	
<b>Revenues Remitted Monthly</b>	<b>1 - 10</b>	Major revenues that are received on a regular, monthly basis are reviewed in this section. The columns shown include: prior year actual, current year budget, number of months remitted (since some revenues are remitted to the County from one to three months in arrears), year to date budget (based on the number of months received), year to date actual, and the difference between the year to date budget vs. actual.
<b>Revenues Remitted At Random Intervals</b>	<b>11 - 13</b>	Major revenues that are remitted at random intervals are reviewed in this section. The format has changed, and includes the net balance yet to be received, along with the percent of the budget.
<b>Building Permits, Fire Impact Fees, Road Impact Fees</b>	<b>14 - 15</b>	This section shows an analysis, by month, of building permits, as well as permits subject to Fire Impact Fees and Road Impact Fees, since 2000.

## ANALYSIS

During the first quarter of the fiscal year, many of the revenue sources show only one or two months' receipts, particularly from State and Federal sources. Therefore, a trend for the year is difficult to chart. The following summarizes the revenue sources that show significant deviations between actual and budgeted amounts, based on early revenue receipts:

### General Fund

- ◆ Revenues collected by the State from mobile home licenses are currently divided between the School Board and the County. The State is recommending that these revenues be redirected as State General Revenue, effective July 1. This could result in a loss of annual revenues of approximately \$320,000; the impact on current-year revenues is a possible decrease of up to \$75,000.

*"Earning Community Confidence through Excellence in Service"*

DISTRICT ONE  
JENNIFER HILL

DISTRICT TWO  
ROBERT A. POOL

DISTRICT THREE  
DEBBIE STIVENDER

DISTRICT FOUR  
CATHERINE C. HANSON

DISTRICT FIVE  
WELTON G. CADWELL

## ANALYSIS

### General Fund (continued)

- ◆ The status of other State-funded appropriations, including Revenue Sharing and Half-Cent Sales Tax, is unclear. Although not specifically targeted in the State's proposed budget cuts, these and any other revenues received from the State are uncertain.
- ◆ Prior conversations with the Sheriff's Office indicated that the construction of the Coleman facility would mean that the County would no longer house federal prisoners upon the facility's completion in January 2003. Recent conversations have indicated that this is not the case, and the County will most likely house these prisoners throughout the entire fiscal year. Therefore, revenues in FY 2003 should equal last year's receipts (approximately \$650,000 - \$700,000).
- ◆ Other revenue sources such as probations, commissions on pay telephones, and court fines are meeting or exceeding their respective budgets.

### Other Funds

- ◆ The State is projecting a \$36.7 million reduction in statewide funding for the State Housing Initiative Partnership Program (SHIP) in the current year. This reduction could result in a revenue shortfall of \$350,000 - \$500,000 for Lake County. Also proposed is a \$34 million reduction in FY 2004 statewide funding.
- ◆ On January 21, the Board of County Commissioners voted to increase the Tourist Development Tax from 2% to 4%. This tax increase, effective April 1, will mean approximately \$350,000 in additional revenue in the current year.
- ◆ Year-to-date revenue from building permits is slightly greater than revenue received in Quarter 1 of FY 2002. Please refer to page 15 for an analysis of building permits issued and the related revenue received.
- ◆ Other revenue sources such as gas tax revenues, grant funds, and infrastructure revenues are meeting or exceeding their respective budgets.

Respectfully submitted,



Bill Neron  
County Manager

**GENERAL FUND****Current Planning**

Department: Growth Management

Source: Charges for services, including zoning fees and permits, variances, site plan reviews, lot splits, etc.

Legal: Resolution 2001-179, adopted

September 18, 2001

Contact: Max Forgey, Planning Services Director

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$566,410	\$529,985	3	\$132,496	\$127,281	(\$5,215)

- ♦ These charges for services are received and posted daily.

**GENERAL FUND****Probations**

Department: Community Services

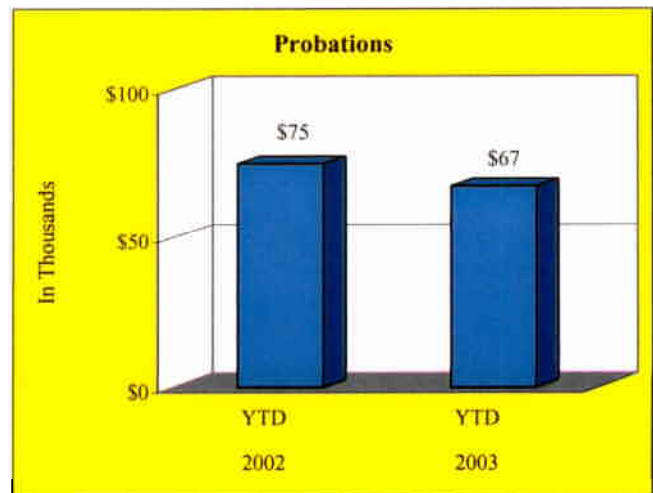
Source: County traffic, misdemeanor, and felony probation fines

Legal: Chapter 948.09(b), *Florida Statutes*

Contact: Fletcher Smith, Community Services Director

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$431,694	\$404,000	2	\$67,333	\$67,175	(\$159)

- ♦ Revenues are received by the Clerk of Courts and posted weekly to the Board's General Fund.



**GENERAL FUND****Commissions - Pay Telephones**

Department: Constitutional Offices

Source: Commissions on pay telephone use in the Lake County Jail

Legal: Contract with Sprint

Contact: Major Gary Borders, Jail Administrator

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$260,936	\$175,000	1	\$14,583	\$26,596	\$12,013

- ♦ This is a five-year contract that began in March 2001. Per Major Borders, revenues in FY 2003 should average \$24,000 per month, or a total of about \$280,000.

**GENERAL FUND****Housing Federal Prisoners**

Department: Constitutional Offices

Source: Agreement with the U.S. Marshals Service and U.S. Bureau of Prisons for the housing of federal inmates in the Lake County Jail at an established rate per day

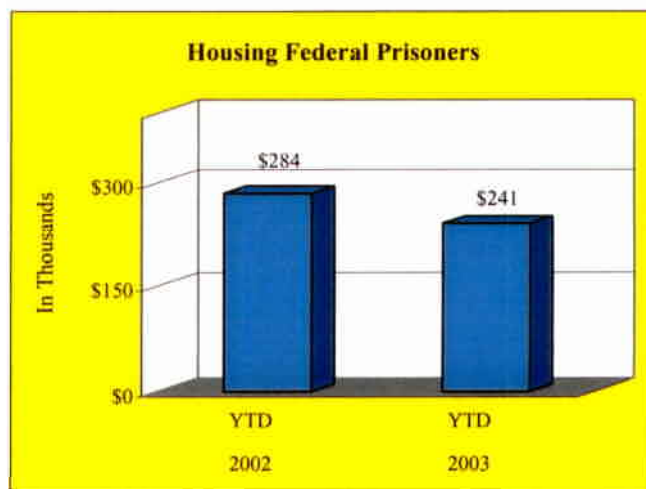
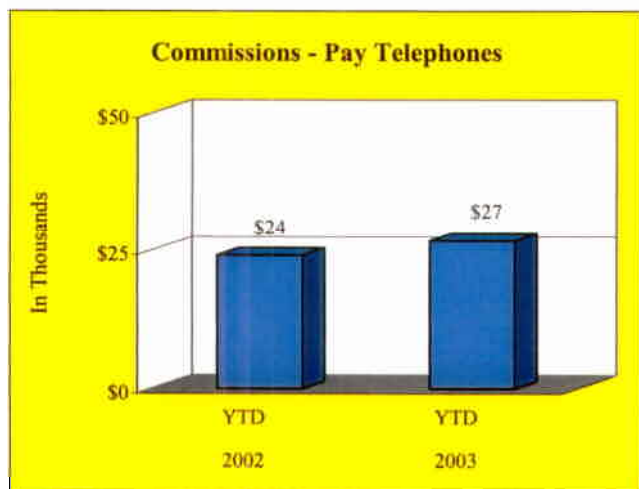
Legal: Intergovernmental Service

Agreement dated April 1, 1996

Contact: Major Gary Borders, Jail Administrator

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$705,479	\$120,000	3	\$30,000	\$240,705	\$210,705

- ♦ Amounts shown include revenues invoiced, but not yet received. The last four monthly receipts in FY 2002 averaged \$44,400.
- ♦ Prior conversations with the Sheriff's Office indicated that the County would no longer house federal prisoners upon the completion of the Coleman facility in January 2003. However, per Major Borders, the County is now expected to house these prisoners throughout the fiscal year. As such, revenues in FY 2003 should equal last year's receipts.



GENERAL FUND**Franchise Fees - Cable TV**

Department: Non-Departmental

Source: Cable providers collect this fee and revenues are remitted to the State. Funds are then distributed to Lake County for the provision of cable services to residents.

Legal: Chapter 202.19, *Florida Statutes*

Contact: Christian Weiss, Florida  
Department of Revenue

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$997,486	\$700,000	1	\$58,333	\$84,827	\$26,494

- Beginning October 1, 2001, the Communications Services Tax Simplification Act centralized, at the State level, the method of collecting and distributing this fee. Problems have been reported regarding the proper allocation of this revenue between counties and municipalities. Staff concludes that Lake County is receiving more revenue than it is entitled to receive, and that monthly receipts should average \$65,000. The County will escrow any excess revenue, which will be returned to the State. The Department of Revenue is currently working to solve the distribution problems.

GENERAL FUND**State Revenue Sharing Proceeds**

Department: Non-Departmental

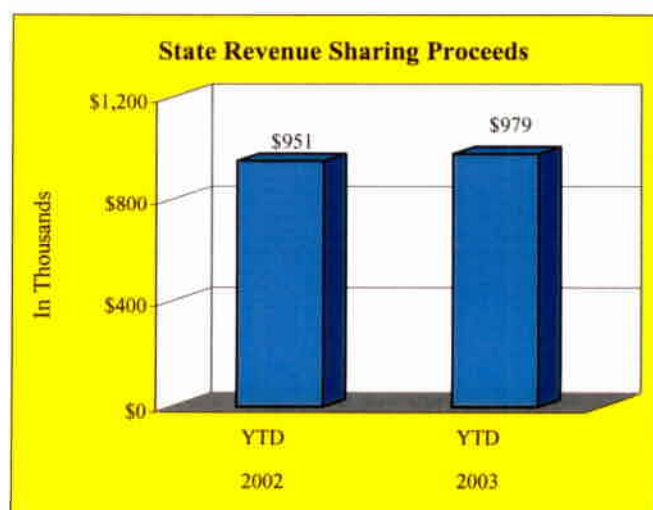
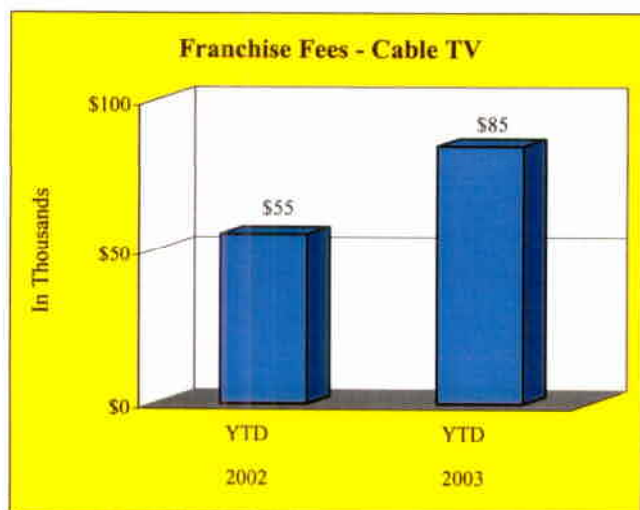
Source: The Department of Revenue administers these funds to counties based on a portion of net cigarette tax collections and sales and use tax collections.

Legal: Chapter 218, *Florida Statutes*

Contact: Christian Weiss, Florida  
Department of Revenue

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$3,570,784	\$3,605,997	3	\$901,499	\$978,768	\$77,269

- Revenues are received in 11 equal payments at the end of every month, starting in November.





Fiscal Year 2003

## Major Revenue Sources - Monthly Remittance For the Quarter Ended 12/31/02

### GENERAL FUND

#### **Half Cent Sales Tax**

Department: Non-Departmental

Source: The County receives a portion of State general sales and use tax from the Department of Revenue.

Legal: Chapter 212, *Florida Statutes*

Contact: Christian Weiss, Florida  
Department of Revenue

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$9,001,951	\$8,941,167	2	\$1,490,195	\$1,529,275	\$39,080

- ♦ Revenues are received one month in arrears. Historically, revenues are slightly higher in the months of January through April.

### GENERAL FUND

#### **Court Fines**

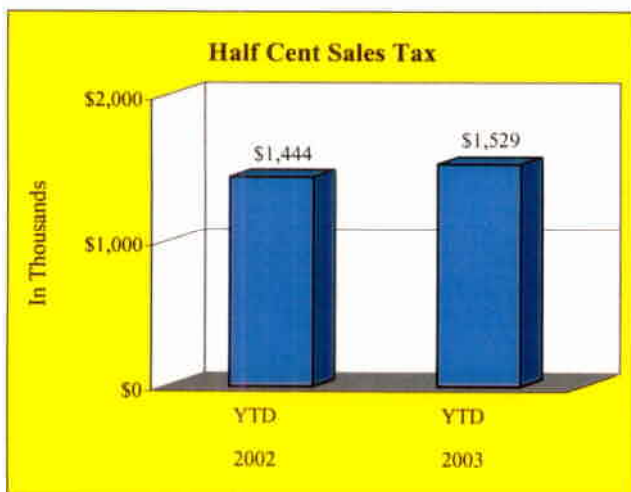
Department: Non-Departmental

Source: County traffic, misdemeanor, and felony fines and forfeitures

Contact: Susan Hartman, Traffic  
Department Supervisor

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$990,496	\$1,100,000	2	\$183,333	\$188,147	\$4,813

- ♦ Revenues are deposited by the Clerk of Courts and posted to the Board's General Fund within 2-3 weeks after receiving payment of the fine.
- ♦ Periodically, refunds are made to bail bondsmen for deposits made in prior years. A reserve account has been established for the remittance of these refunds.



**COUNTY TRANSPORTATION TRUST FUND****Gas Tax - Local Option**

Department: Public Works

Source: A six-cent tax is levied on every gallon of motor fuel sold at the retail level.

Legal: Chapters 336.21; 206.41, *Florida Statutes*

Contact: Christian Weiss, Florida Department of Revenue

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$4,485,048	\$4,313,567	2	\$718,928	\$743,640	\$24,712

- ♦ Receipts in Quarter 1 of FY 2003 are 14.6% greater than receipts during Quarter 1 of the prior year.
- ♦ The third quarter of the fiscal year typically yields larger monthly revenue receipts.

**COUNTY TRANSPORTATION TRUST FUND****Gas Tax - Ninth Cent**

Department: Public Works

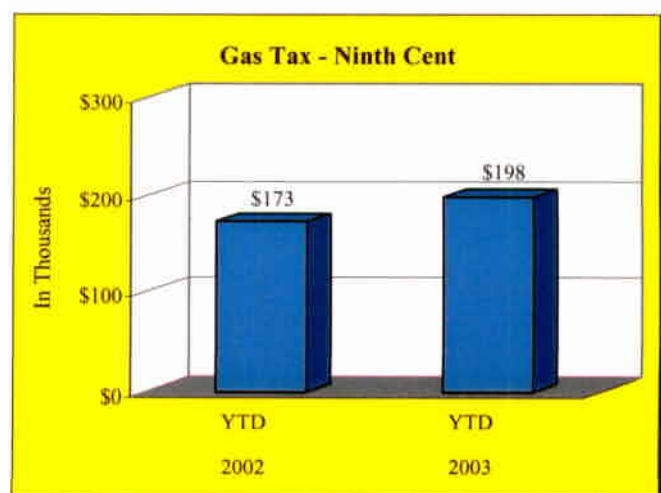
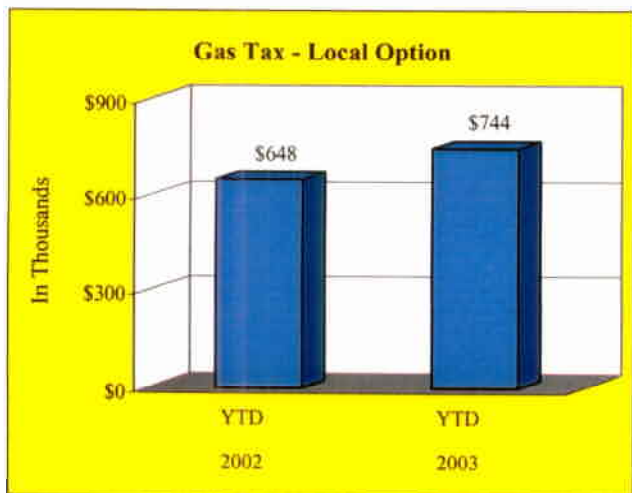
Source: Lake County levies an additional tax of one cent on every gallon of motor and diesel fuel sold in the County. Proceeds are distributed by the Department of Revenue and can only be used for transportation-related expenditures.

Legal: Chapter 336.21; 206.41, *Florida Statutes*

Contact: Christian Weiss, Florida Department of Revenue

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$1,204,977	\$1,175,483	2	\$195,914	\$198,297	\$2,383

- ♦ Receipts in Quarter 1 of FY 2003 are 14.5% greater than receipts during Quarter 1 of the prior year.
- ♦ The third quarter of the fiscal year typically yields larger monthly revenue receipts.







Fiscal Year 2003

## Major Revenue Sources - Monthly Remittance For the Quarter Ended 12/31/02

### COUNTY TRANSPORTATION TRUST FUND

#### **Gas Tax - Constitutional / County**

Department: Public Works

Source: A two-cent tax is imposed on every gallon of motor fuel sold at the wholesale level in Lake County.

Legal: Chapter 206.60, *Florida Statutes*

Contact: Christian Weiss, Florida

Department of Revenue

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$3,945,664	\$3,928,857	2	\$654,810	\$660,015	\$5,206

- ♦ Revenues are divided into 80% and 20% portions. The State Board of Administration uses the 80% portion to fund debt service requirements of bond issues pledging Constitutional Base Tax receipts as funding. If there are no debt service requirements, or if there is a surplus from the 80% portion, this amount is distributed to Lake County. The 20% portion is distributed in its entirety to the County each month.
- ♦ The third quarter of the fiscal year typically yields larger monthly revenue receipts.

### ROAD IMPACT FEES FUND

#### **Road Impact Fees**

Department: Public Works

Source: Fees imposed on new structures to ensure that new developments bear a proportionate share of the cost of capital expenditures necessary to provide roads in Lake County

Legal: County Ordinance 1996-33 and

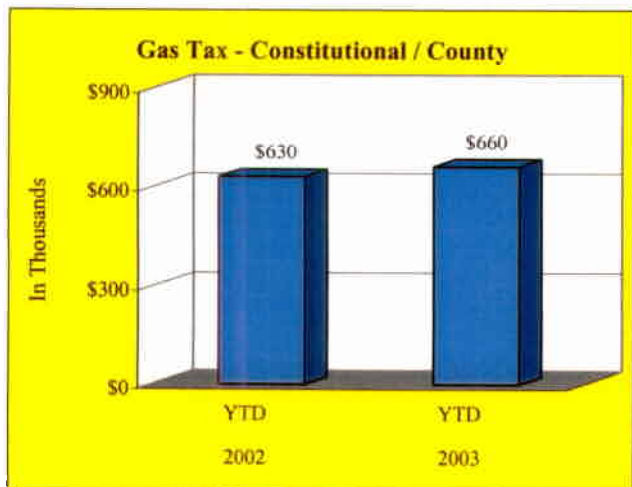
Chapter 163.3202(3), *Florida Statutes*

Contact: Wendy Wickwire, County

Impact Fee Coordinator

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$11,160,227	\$8,768,595	3	\$2,192,149	\$1,733,138	(\$459,011)

- ♦ Rates for Road Impact Fees increased on October 1, 2002. Revenues during the last two months of FY 2002 were approximately \$1.5 million greater than average monthly receipts due to the rush of contractors trying to obtain their permits under the lower rates.
- ♦ Revenues during the first quarter of the current fiscal year are 3% greater than revenues in Quarter 1 of FY 2002.





**TRANSPORTATION DISADVANTAGED FUND****Public Transportation**

Department: Public Works

Source: Grants from the Florida Department of Transportation  
and the Commission for Transportation DisadvantagedLegal: Chapter 427.011, *Florida Statutes*Contact: Ken Harley, Transportation  
Disadvantaged Coordinator

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$667,147	\$779,025	0.5	\$32,459	\$33,702	\$1,242

- ♦ The majority of this revenue is composed of two grants received from the Florida Department of Transportation. One grant involves the distribution of revenue in equal payments on a monthly basis. With the other grant, revenues are received on a reimbursement basis, and usually arrive two to three months after the expenditures have been paid.
- ♦ In addition, the County has entered into interlocal agreements with Mid-Florida Community Services, McCoy Care, and the Villages Center Community Development District and a coordination agreement with Sunrise ARC for the transportation of physically or mentally disabled persons. The amount of revenue received is based on the number of trips provided.
- ♦ Billings for the grant revenue are behind several months. Invoices totaling \$41,600 for the month of October 2002 were recently submitted to the State for reimbursement.

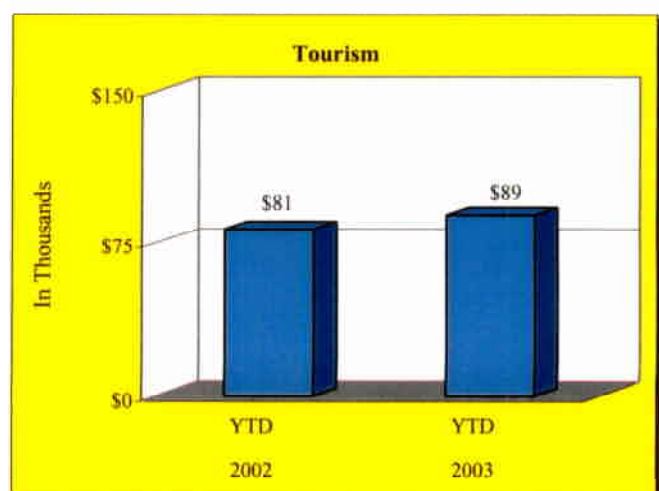
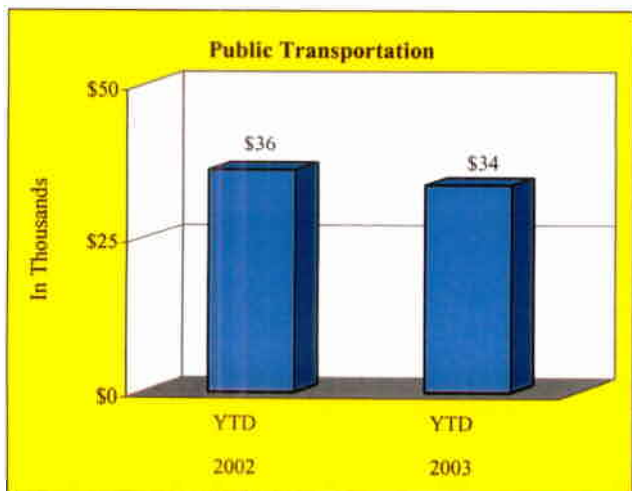
**RESORT / DEVELOPMENT TAX FUND****Tourism**

Department: Economic Development and Tourism

Source: A 2% tax on transient rental transactions,  
including the leasing of living quarters or  
accommodations in any hotel, motel, mobile home  
park, condominium, or recreational vehicle park for  
a period of six months or less.Legal: Chapter 125.0104, *Florida Statutes*Contact: Greg Mihalic, Economic  
Development and Tourism Director

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$679,056	\$690,000	2	\$115,000	\$88,705	(\$26,295)

- ♦ Revenues are received one month in arrears, and are at their highest in the months of February through May.
- ♦ On January 21, the Board of County Commissioners voted to increase the Tourist Development Tax from 2% to 4%, effective April 1, 2003. This tax increase is expected to increase annual revenues by approximately \$700,000. As such, total revenues for FY 2003 are anticipated to exceed \$1 million.



LAKE COUNTY AFFORDABLE HOUSING ASSISTANCE TRUST FUND**Affordable Housing**

Department: Community Services

Source: Revenues are received from the State Housing Initiative Partnership Program for the creation of local housing partnerships and for the production of affordable housing. Amounts remitted to Lake County are based on a percentage of Documentary Stamp collections.

Legal: Sadowski Act, July 7, 1992, and Chapter 92-317, Laws of Florida  
Contact: Cheryl Thomas, Housing and Community Development Coordinator

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$2,342,353	\$1,899,371	2	\$316,562	\$411,246	\$94,684

- At the beginning of each year, the State estimates the projected allocation that will be made to each county. The budgeted revenue is based on this projected allocation. If Doc Stamp collections exceed the total Statewide allocation, the excess is distributed in June to individual counties, based on their population. An additional distribution is made in January if there is excess revenue in the Disaster Relief fund.
- The State is projecting a reduction of \$36.7 million in statewide funding for SHIP payments in the current year. This reduction could result in a revenue shortfall of \$350,000 - \$500,000 for Lake County.

SECTION 8 (COUNTY) FUND**Section 8 Housing Grant**

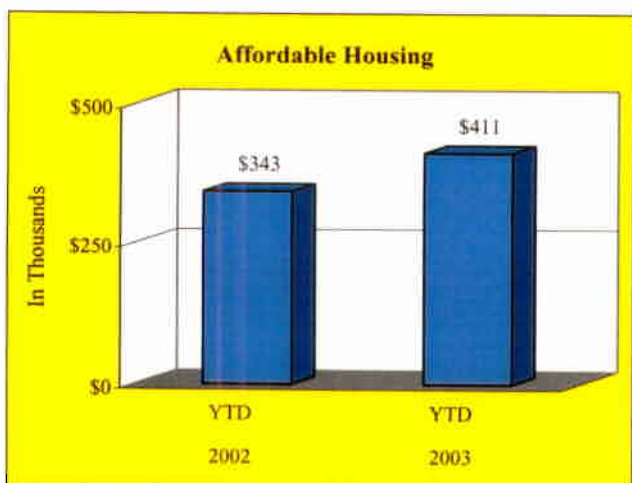
Department: Community Services

Source: This is a grant from the U.S. Department of Housing and Urban Development.

Legal: Housing and Community Development Act of 1974  
Contact: Cheryl Thomas, Housing and Community Development Coordinator

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$1,381,267	\$1,421,210	3	\$355,303	\$330,377	(\$24,926)

- Revenues are received in equal monthly payments of \$118,434.
- An adjustment will be made at mid-year to reduce budgeted revenue by \$99,708 (7%) based on the actual payment schedule received from the HUD.



**COUNTY SALES TAX REVENUE FUND****Infrastructure**

Department: Non-Departmental

Source: A 1% tax is levied on all transactions that are subject to the state tax, up to \$5,000.

Legal: Chapter 212, *Florida Statutes*Contact: Christian Weiss, Florida  
Department of Revenue

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$14,311,889	\$7,767,500	2	\$1,294,583	\$1,851,773	\$557,189

- ♦ Revenues are remitted each month, and an additional check is received every quarter.
- ♦ Prior to January 2003, the initial Infrastructure surtax was equally divided between the County and the municipalities. Beginning January 2003, the renewal Infrastructure revenues will be divided into thirds, with proceeds being distributed equally to the School Board, municipalities, and the County. Lake County prepared the FY 2003 budget accordingly.

**BUILDING SERVICES FUND****Building Permits**

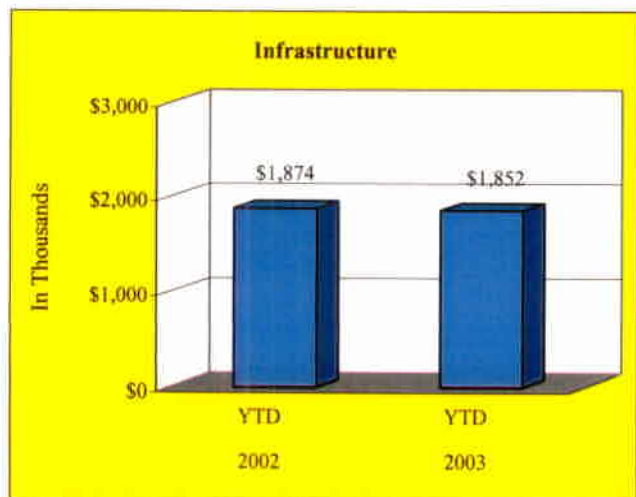
Department: Growth Management

Source: This revenue is derived from fees paid by contractors and individual home builders to offset the cost of inspections.

Legal: Resolution 2001-179, adopted  
September 18, 2001Contact: Dale Greiner, Building Services  
Director

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$4,250,722	\$4,582,500	3	\$1,145,625	\$1,000,874	(\$144,751)

- ♦ Year-to-date revenues are slightly greater than receipts in Quarter 1 of FY 2002.
- ♦ Please refer to page 15 for further analysis on building permits.



**FIRE SERVICES IMPACT FEES TRUST FUND****Fire Services Impact Fees**

Department: Public Safety

Source: Fees imposed on new dwellings for the provision of fire services by the County

Legal: County Ordinance 1996-34 and Chapter 163.3202(3), *Florida Statutes*  
Contact: Wendy Wickwire, Impact Fee Coordinator

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$256,036	\$350,000	3	\$87,500	\$70,539	(\$16,961)

- ♦ Actual revenue received for FY 2002 totaled \$332,266, but a large refund was made during the year for overpayment of by a Development Community in the prior year.
- ♦ Revenues received in the first quarter of the current year are 16.4% greater than revenues received in Quarter 1 of FY 2002.

**LANDFILL ENTERPRISE FUND****Solid Waste Disposal Fees**

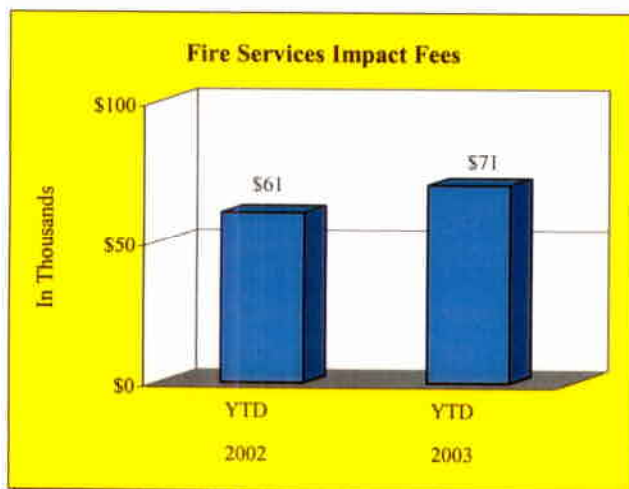
Department: Solid Waste Management Services

Source: This is a non ad valorem assessment levied on owners of improved real estate in the County. The solid waste disposal rate is \$107.50 per residential household and \$25 for self-haul.

Legal: Chapter 21, Lake County Code and Chapter 197, *Florida Statutes*  
Contact: Jeff Cooper, Solid Waste Support Services Director

FY 2002 Actual Revenue	FY 2003 Total Budget	# Months Received	Year to Date Budget	Year to Date Actual	Difference YTD Budget vs. Actual
\$13,900,641	\$13,619,263	3	\$2,837,346	\$7,318,926	\$4,481,580

- ♦ This revenue source includes both disposal fees collected on the tax bill and fees collected at the landfill.
- ♦ Disposal fees collected through the tax bill have been collected through mid-December, and are at 68.6% of the amount budgeted.
- ♦ Income from landfill operations is at 26.6% of the budgeted amount after three months of collections.





Fiscal Year 2003

## Major Revenue Sources - Variable Remittance For the Quarter Ended 12/31/02

### GENERAL FUND

#### ***Ad Valorem Taxes - Current***

Department: Non-Departmental

Source: Ad valorem taxes on all property located in the County, as assessed by the Property Appraiser and remitted to the County by the Tax Collector.

Legal: Chapter 129, *Florida Statutes*

Contact: Office of Budget and  
Administrative Services

FY 2002 Actual Revenue	FY 2003 Total Budget	YTD Actual	Difference Budget vs. Actual	% of Budget Received
\$41,178,785	\$54,989,061	\$38,375,083	(\$16,613,978)	69.79%

- ♦ The majority of revenues are collected in November and December. Current revenues have been collected through mid-December.
- ♦ Receipts for property taxes are historically 95% of the assessment roll; Lake County budgets accordingly.

### GENERAL FUND

#### ***Interest Including Profit on Investment***

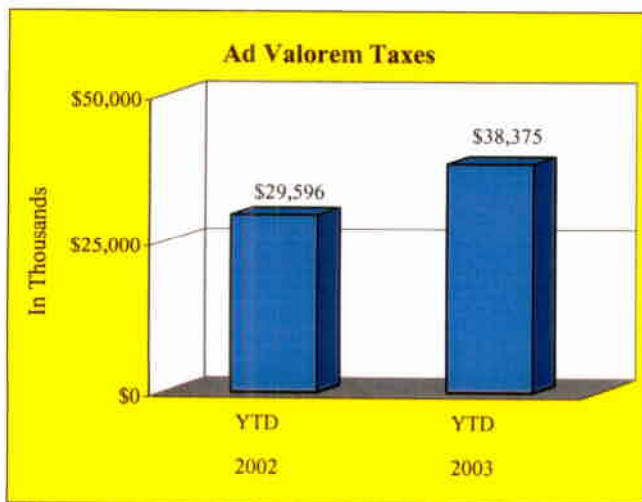
Department: Non-Departmental

Source: Approximately 75% of the County's surplus funds are invested with the State Board of Administration (SBA). The remaining 25% is invested in short-term U.S. Treasury bills and notes, U.S. Agencies, and Repurchase Agreements.

Contact: Office of Budget and  
Administrative Services

FY 2002 Actual Revenue	FY 2003 Total Budget	YTD Actual	Difference Budget vs. Actual	% of Budget Received
\$850,047	\$700,000	\$89,766	(\$610,234)	12.82%

- ♦ Revenues received in FY 2002 represent a 45% decrease from the prior year.
- ♦ Current-year revenues have been received through the month of December.



CHRISTOPHER C. FORD COMMERCE PARK FUND**Other Land Sales**

Department: Economic Development and Tourism  
Source: Sales of property located in the Ford Commerce Park Development

Contact: Greg Mihalic, Economic Development and Tourism Director

FY 2002 Actual Revenue	FY 2003 Total Budget	YTD Actual	Difference Budget vs. Actual	% of Budget Received
\$436,491	\$500,000	\$0	(\$500,000)	0.00%

- ♦ There are three pending land sales in the Commerce Park; anticipated revenue from these sales is \$370,650.

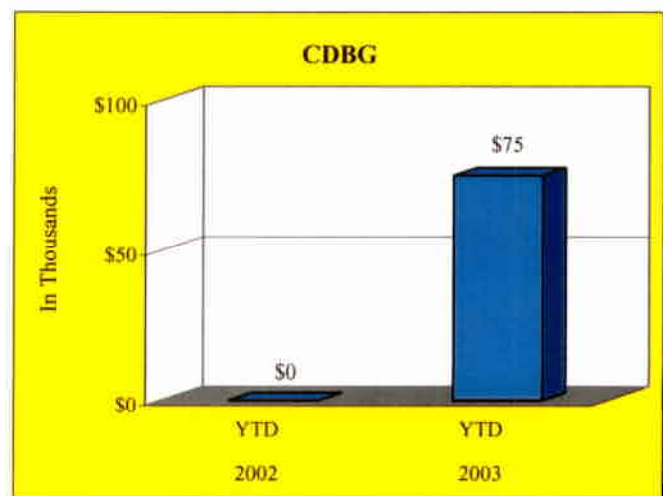
COMMUNITY DEVELOPMENT FUND**Community Development Block Grant (CDBG)**

Department: Community Services  
Source: Yearly entitlement from the Federal Government

Legal: Housing and Community Development Act of 1974  
Contact: Liz Eginton, CDBG Director

FY 2002 Actual Revenue	FY 2003 Total Budget	YTD Actual	Difference Budget vs. Actual	% of Budget Received
\$935,532	\$1,221,352	\$74,867	(\$1,146,485)	6.13%

- ♦ This grant revenue is based on a five-year plan submitted to the U.S. Department of Housing and Urban Development. A one-year action plan is also developed each year, which is used by the HUD to estimate the amount of revenue that will be distributed to counties. The FY 2003 budget is based on this estimate. Actual revenues are distributed during the year on a cost reimbursement basis.





**STORMWATER MANAGEMENT FUND****Stormwater Management**

Department: Public Works

Source: Ad valorem taxes - millage rate is \$0.30 per \$1,000  
of assessed taxable value.

Legal: Chapter 129, Florida Statutes

Contact: Jim Stivender, Public Works  
Director

FY 2002	FY 2003	YTD	Difference	% of Budget
Actual Revenue	Total Budget	Actual	Budget vs. Actual	Received
\$1,406,504	\$2,168,886	\$1,507,847	(\$661,039)	69.52%

- ♦ The majority of revenues are collected in November and December.

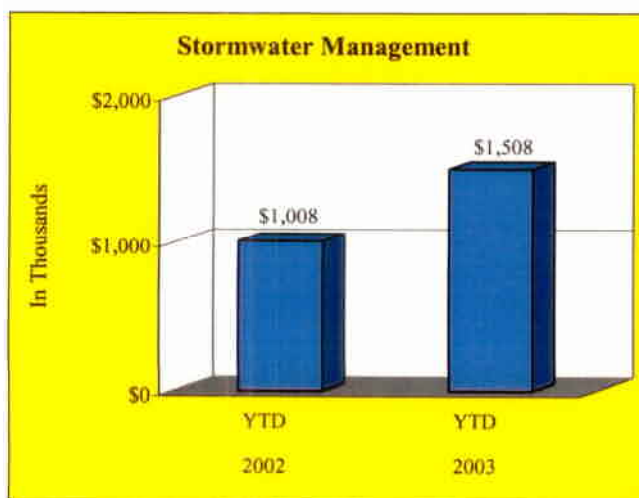
**COUNTY FIRE CONTROL FUND****Fire Structure Assessment**

Department: Public Safety

Source: This assessment is levied to provide fire protection  
in the unincorporated areas of Lake County, and the  
municipalities of Lady Lake, Minneola, Howey-in-the-Hills,  
and Astatula.Legal: Ordinances 1998-63 and  
1998-64Contact: Stephen Nash, Public  
Safety Director

FY 2002	FY 2003	YTD	Difference	% of Budget
Actual Revenue	Total Budget	Actual	Budget vs. Actual	Received
\$8,580,796	\$9,084,500	\$6,180,077	(\$2,904,423)	68.03%

- ♦ The fire assessments are based on formulas prepared by Government Services Group, Inc. ("GSG") and were adopted for a five-year period which expires on September 30, 2003.
- ♦ Assessments are included on the property owner's tax bill issued by the Tax Collector's Office. Additionally, assessments on new construction are paid at the time that building permits are issued. The assessments on new construction are paid to cover both the remainder of the current year and the subsequent year.







### **Building Permits**

The chart below shows the total number of building permits issued since FY 2000. Through December of the current fiscal year, revenue from building permits totaled over \$1 million, which represents a slight increase over revenues received during the same time period of FY 2002. Revenue collections in FY 2003 should meet the budgeted amount of \$4.5 million.

<b>Total Permits Issued, by Month</b>				
	2000	2001	2002	2003
October	772	975	1,012	1,025
November	750	860	777	831
December	729	701	696	927
Qtr 1 Total	2,251	2,536	2,485	2,783
Revenue through Qtr 1	\$ 511,399	\$1,089,857	\$ 995,631	\$ 1,000,874

### **Fire Impact Fees**

The chart below shows the total number of permits issued subject to Fire Impact Fees since FY 2000. Through December of the current fiscal year, Fire Impact Fee revenue exceeded \$70,000, which represents a 16% increase in revenue received during the same time period of the prior fiscal year. The number of permits issued increased by 10%.

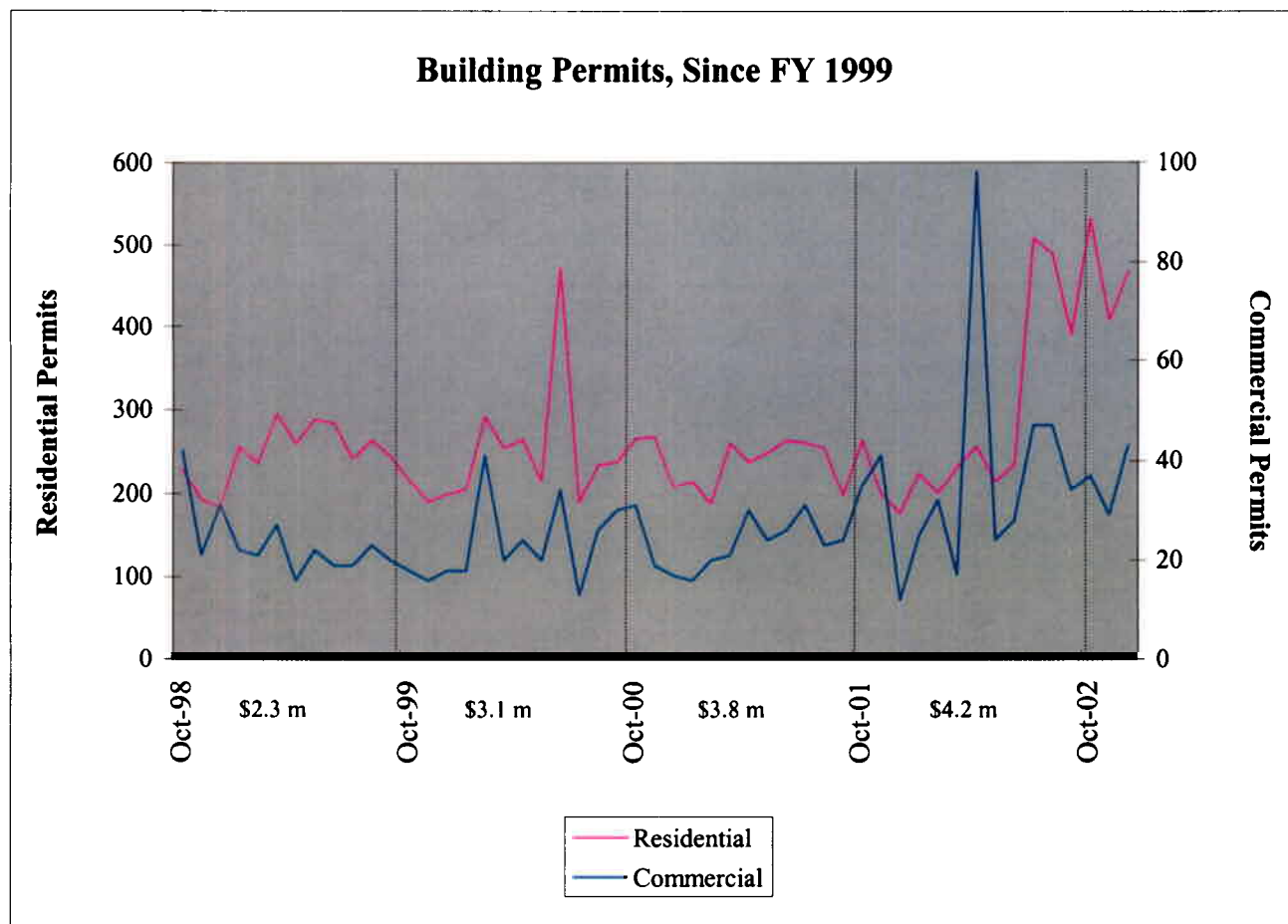
<b>Permits Subject to Fire Impact Fees, by Category, First Quarter</b>				
	2000	2001	2002	2003
Residential	514	526	439	488
Commercial	17	12	14	8
Other	8	-	-	1
Qtr 1 Total	539	538	453	497
Revenue Through Qtr 1	\$ 86,769	\$ 95,201	\$ 60,652	\$ 70,539

### **Road Impact Fees**

Shown below are the number of permits issued that were subject to Road Impact Fees and the revenue received since 2000. The differential between the number of Fire and Road permits is primarily due to the fact that the County collects only Road Impact Fees in the city of Clermont.

The rates for Road Impact Fees increased on October 1, 2002. Many contractors prepaid their fees in August and September 2002 to obtain their permits under the lower rates. The total permits shown in the chart below do not reflect any pre-paid permits, only those that were actually issued during the year.

<b>Permits Subject to Road Impact Fees, by Category, First Quarter</b>				
	2000	2001	2002	2003
Residential	582	756	654	563
Commercial	19	17	26	9
Other	8	-	1	1
Qtr 1 Total	609	773	681	573
Revenue Through Qtr 1	\$ 1,510,992	\$2,116,927	\$ 1,679,375	\$ 1,675,068



The graph shown above illustrates the direct correlation between the number of residential permits issued and the number of commercial permits issued since FY 1999. Beginning in FY 2001, this correlation begins to disappear as the gap between commercial permits issued and residential permits issued get larger.